

Free Tax Preparation Service

Provided
by the



The Office of the State Auditor is once again offering help with basic tax returns to military members and their families.

Families of guard and reserve units can receive free tax preparation and electronic filing through the OSA VITA program. This service is being provided for free as a partnership between the State Auditor's Office and the IRS VITA (Volunteer Income Tax Assistance) program.

Families in the local Pierre area can stop in or call the Office of the State Auditor to arrange an appointment. Families outside of the Pierre area can still participate via mail. The mail-in program can take 1-2 weeks for the return to be completed (including mailing time). All returns will be e-filed by OSA VITA and direct deposited into the taxpayer's account.

Information is kept confidential and returns are prepared by IRS certified volunteers. The volunteers have taken the extra steps to become certified to prepare Military returns in order to handle the special circumstances that arise with the Military members and deployment.

Can You Participate?

You **cannot** participate if in 2006 you had Farm Income (Schedule F); stock or mutual fund sales without the necessary cost basis information or had excessive trades, i.e. day trading, (Schedule D); or if you have a casualty loss (Form 4797)?

You **can** participate if you have a basic return, ordinary interest or dividends, itemize you deductions, dependent care expenses, unemployment benefits, or claim the Earned Income Credit.

What do I have to do to participate?

- Contact the Office of the State Auditor for an OSA VITA Tax Packet or download the information at www.sdauditor.gov
- **Provide photocopies of all tax documents**, photo id, and social security cards. Copies are destroyed as per IRS regulations once the return is finalized with the IRS.
- **Complete the intake sheet** to the best of your ability.
- Provide at least one (more if possible) telephone numbers and preferred time of contact by OSA VITA.
- Participate in all phone calls with OSA VITA (One prior to starting the return and at least one to review the completed return).
- **Sign the Form 8879** upon completion of the return and return it to OSA VITA (this form will be included with the copy of the return). The tax return cannot be e-filed until OSA VITA receives the signed Form 8879.
- Taxpayer will not have to mail anything to IRS. All returns will be e-filed by OSA VITA.

**Contact the Office of the State Auditor
State Social Security-IRS Division
(605) 773-3900 or visit www.sdauditor.gov
for more details or to obtain an OSA VITA Tax Packet.**

***OSA VITA is a partnership between the Office of the State Auditor,
Rich Sattgast, State Auditor, and the IRS Volunteer Income Tax Assistance Program.***

Tax Preparation Process

- A) Taxpayer receives OSA VITA packet.
 - a. Taxpayer completes the intake sheet.
 - b. Taxpayer **signs** the intake sheet.
 - c. Taxpayer photocopies all tax documents, photo id, social security cards for everyone listed on the tax return, and the prior year's tax return.
 - d. Taxpayer provides at least ONE phone number and preferred time of day to contact the taxpayer (at least two phone calls will be made by OSA VITA).
 - e. Taxpayer places all photocopies, **signed** intake sheet and checklist in the provided envelope.
 - f. Taxpayer mails envelope to OSA VITA.
- B) Tax Documents arrive at OSA VITA.
- C) OSA VITA will contact Taxpayer via telephone to verify information on the intake sheet and other tax information.
- D) OSA VITA will prepare the tax return (If OSA VITA has any questions, the taxpayer will be contacted via telephone for clarification).
- E) OSA VITA will mail completed tax return to the taxpayer.
 - Included with the tax return:
 - a) Letter explaining the remaining process and refund time frames.
 - b) Instructions for completing and signing the enclosed Form 8879.
 - c) Form 8879, to be returned to OSA VITA.
 - d) Return envelope addressed to OSA VITA.
- F) Upon receipt, OSA VITA will contact the taxpayer via telephone to review the return with the taxpayer. If necessary, changes will be made at this time and mailed to the taxpayer for review.
- G) Once the tax return is verified, the taxpayer will sign and mail the Form 8879 back to OSA VITA, in the self-address stamped envelope.
- H) Upon receipt of the signed 8879, OSA VITA will transmit the tax return.
- I) OSA VITA will follow IRS guidelines as to rejected returns.
- J) Refunds can be expected in 2-3 weeks for direct deposit, 3-4 weeks for paper checks.
- K) At the end of this process...OSA VITA will shred all tax documents (photocopies) still in our possession.

Even if the taxpayer appears to meet the guidelines, OSA VITA reserves the right to not complete the tax return. If this situation occurs, OSA VITA will contact the taxpayer and provide advice as to where or how the taxpayer can have his tax returns prepared.

Checklist

Items to be completed by the Taxpayer and sent with the photocopies and the intake sheet to OSA VITA:

- ☐ Intake sheet completed by taxpayer.
- ☐ At least one phone number and contact time for the taxpayer.
- ☐ All tax documents are photocopied:
 - ☐ copy of last year's tax return (Federal)
 - ☐ photo id of taxpayer
 - ☐ Social Security cards of
 - ☐ Taxpayer
 - ☐ Spouse (if filing Jointly)
 - ☐ All dependents claimed on the tax return
 - ☐ Any document related to 2006 taxes
 - ☐ W-2(s)
 - ☐ 1099s (Dividends, Interest, Miscellaneous)
 - ☐ SS-5 (Social Security Payments)
 - ☐ 1098 (Mortgage Interest Paid, College Tuition Paid)
 - ☐ W-2G (Gambling Winnings)
 - ☐ Name, address, social security number for day care providers for Child and dependent care credit.
 - ☐ Child care provider's information and expenses for each child to be claimed.
 - ☐ Copy of voided check for direct deposit (also a copy of savings deposit slip if depositing into a savings account).
 - ☐ Estimated tax payments made (if any)

Reminders:

When in doubt, photocopy the document and send it to OSA VITA.

Verify phone number(s) and contact time for taxpayer on **Interview and Intake Sheet**.

Remember, if you can't read it, we can't read it.

Please mail all items to this address:

**Office of the State Auditor
ATTN: OSA VITA
500 E Capitol Avenue
Pierre, SD 57501**

OSA VITA – Office of the State Auditor
Intake and Interview Sheet

Rich Sattgast
State Auditor

You (and Spouse) will need:

- Proof of Identity
- Copies of ALL W-2, 1098, 199 forms
- Social Security (SSN) or Individual Tax Identification Number (ITIN) for all individuals to be listed on the return.
- Child care providers identification number
- Taxpayers' banking information (voided check and/or savings deposit slip) for refund deposits.
- Estimated tax payments made, etc.
- Amounts of income.

Part I: Taxpayer Information

1. Your First Name		M.I.	Last Name		2. SSN or ITIN	
3. Date of Birth (mm/dd/yyyy)		4. Job Title				
5. Spouse's First Name		M.I.	Last Name		6. SSN or ITIN	
7. Date of Birth (mm/dd/yyyy)		8. Job Title				
9. Address			Apt#	City	State	Zip Code
10. Phone Numbers: Primary		Cell Phone		Best time to call.		
11. Are you a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No				12. Is your spouse a U.S. Citizen? <input type="checkbox"/> Yes <input type="checkbox"/> No		
13. Can your parents or someone else claim you or your spouse as a dependent on their tax return? <input type="checkbox"/> Yes <input type="checkbox"/> No						
14. Did you pay more than half the cost of keeping up a home? <input type="checkbox"/> Yes <input type="checkbox"/> No						
15. Check if Legally Blind: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse						
16. Check if Permanently and Totally Disabled: <input type="checkbox"/> Taxpayer <input type="checkbox"/> Spouse						
17. On December 31st 2006: Were you <input type="checkbox"/> Single <input type="checkbox"/> Legally Married <input type="checkbox"/> Separated <input type="checkbox"/> Divorced a. If married, were you living apart from your spouse during the last 6 months of the year? <input type="checkbox"/> Yes <input type="checkbox"/> No						
18. Was your spouse deceased? If yes, provide the date of death. _____ (mm/dd/yyyy)						
19. Special Military Processing. <input type="checkbox"/> Combat Pay; <input type="checkbox"/> Desert Storm; <input type="checkbox"/> Enduring Freedom; <input type="checkbox"/> Haiti; <input type="checkbox"/> Former Yugoslavia; <input type="checkbox"/> UN Operation; <input type="checkbox"/> Joint Guard; <input type="checkbox"/> Joint Forge; <input type="checkbox"/> Northern Watch; <input type="checkbox"/> Operation Allied Forces; <input type="checkbox"/> Northern Forge						

Part II. Family and Dependent Information – Do not include you or your spouse.

Print the name of everyone who lived in your home and outside your home that you supported during the year.

Name	Date of Birth Mm/dd/yyyy	Social Security Number or ITIN	Relationship (son, daughter, etc.)	Months person lived with you in 2006 (e)	US Citizen, Resident of US, Canada or Mexico? (f)	Is the dependent a full time student? (yes or no) (g)
(a)	(b)	(c)	(d)	(e)	(f)	(g)

Please complete Part III on the back of this sheet.

Part III. Commonly Used Income and Expenses (A volunteer will also review these with you.)

Income – In 2006, did you receive:

- | | | |
|------------------------------|-----------------------------|---|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1. Wages or Salary (Includes W-2s for all jobs worked during the year) |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2. Disability Income |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 3. Interest from: checking or savings account, bonds, dividends, CD, or brokerage account |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 4. State tax refund (may be taxable if you itemized last year) |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 5. Alimony income |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 6. Tip income |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 7. Pension and/or IRA distribution |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 8. Unemployment |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 9. Social Security or Railroad Retirement |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 10. Self Employment |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 11. Other Income such as gambling winnings, awards, prizes and Jury duty |
-

Adjustment – Did you have 2006 expenses for:

- | | | |
|------------------------------|-----------------------------|---|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1. IRA or other retirement account |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2. Alimony payments paid (If yes, you must provide the name and SSN of the recipient. |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 3. Education related expenses |
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Itemized Deductions – Did you have 2006 expenses for:

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1. Un-reimbursed medical expenses |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2. Home mortgage payments (interest and taxes – see Form 1098) |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 3. Charitable contributions |
-

Credits – In 2006, did you have:

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1. Child/dependent care expenses that allow you (and your spouse-if MFJ) to work |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2. Educational expenses for you or your dependents |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 3. Retirement Savings Contribution |
-

Earned Income Tax Credit Determination – EITC Eligibility

- | | | |
|------------------------------|-----------------------------|--|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 1. Was EITC previously disallowed (if yes taxpayer may not be eligible for EITC) |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2. Did you qualify for EITC last year? |
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STOP – This portion will be completed by a certified volunteer.

Part IV. Filing Status & Dependency Determination

Filing Status Determination – Use Publications 4012 and /or 17 to determine filing status.

1. Based on the interview, the filing status of the taxpayer is: ☐ Single ☐ MFJ ☐ MFS* ☐ HH ☐ Qualifying Widow(er)

*Spouse Name:

Social Security Number:

Dependency Determination – Use Publications 4012 and/or 17 to determine dependency exemptions.

- | | | |
|--|-----------------------------|--|
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 2. Did the taxpayer provide more than 50% of the support for the dependents claimed? |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 3. Is there a signed Form 8322 or a divorce decree that allows someone else to claim the dependent(s)? |
| <input type="checkbox"/> Yes | <input type="checkbox"/> No | 4. Is the dependent permanently and totally disabled? |
| 5. Based on the interview, how many individuals qualify as dependents for this return? _____ | | |
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